

They can barely cover basic living expenses, much less pay back their student debt.

I have been calling for greater scrutiny and accountability of the for-profit college industry for years. Despite the well-documented misconduct and fraud of this nefarious industry, the Department of Education continues to provide billions in Federal funds to them each year.

Under the Trump administration's former Education Secretary, Betsy DeVos, for-profit colleges had just an absolute holiday. We witnessed crucial protections like the gainful employment rule, which put sanctions on the worst performing schools, being rescinded. Early on, Secretary DeVos said she was going to prioritize individual students. Instead, by removing these safeguards and this accountability, she left them even more vulnerable to the unscrupulous for-profit colleges. The DeVos Education Department even refused to provide defrauded borrowers with the loan discharges they deserved under borrower defense.

After Secretary DeVos's indefensible borrower defense policies were struck down in Federal court, she continued to refuse to act even after the court ruled against her, allowing a backlog to build up of—listen to this—230,000 student borrowers who languished under mountains of debt that Secretary DeVos would not relieve them of in any way. The Trump-DeVos Education Department left borrowers hopeless and buried in debt while the taxpayers footed the bills.

As I said, I have called for more accountability over the for-profit college industry for a long time. Luckily, the Biden administration is listening and is reversing the course taken under the Trump administration. I hope it continues to be the case.

Unlike the Trump-DeVos Department of Education, President Biden's Department has processed borrower defense claims as the law requires. This has canceled the student loan debt of nearly 1.1 million borrowers who were defrauded and swindled by predatory for-profit colleges. Legendary names like Corinthian Colleges, ITT Tech, and Westwood turned out to be the worst excuses for higher education in America's history. This has enabled these students to get a chance to start again, to make up for time lost and have a better experience with a for-profit school.

The Biden administration has also issued sweeping student debt relief, which disproportionately helps lower income students, which is the way it should be. Borrowers who attend for-profit colleges borrow an average of \$40,700—that is the average for each student—and 71 percent do not graduate on time or at all. That is 71 percent of for-profit school students. For those who do graduate, they often have degrees that are worthless and jobs that are worthless as well.

If the Supreme Court approves President Biden's student loan relief plan, it

will help millions of borrowers climb out from a mountain of debt, pay their bills, and even return to a higher education experience that is worthwhile.

To curb future wrongdoings, the Biden administration has also terminated the Federal recognition of a sketchy accrediting agency that long ago failed to meet the mark which, long ago, kept these for-profit schools in business when it shouldn't have.

It has taken the steps, too, to close the infamous 90/10 loophole. That is a loophole that basically says: For-profit colleges do not count GI bill and servicemember benefits as part of their revenues from the Federal Government, resulting in some schools generating more than 90 percent of their revenues from Federal tax dollars.

Listen to what these schools do. They lure kids into the for-profit college experience. They promise them the Sun, the Moon, and the stars. Many of them are of the first generation of their families to ever get near a college. Their parents can't give them much advice because they don't have any lasting experiences to draw from. The students are told: Add up your debt, and don't worry about it. You will pay it all back with the wonderful job that awaits you in your future.

It turns out to be a fraud on them, their families, and the public, and the taxpayers end up holding the bag. This for-profit industry is taking advantage of veterans, too. The GI bill of rights was not designed to be wasted on for-profit schools.

In looking ahead, we need to take steps to ensure that students are protected and that there is real supervision and reform. That is why I recently introduced the Proprietary Education Interagency Oversight Coordination Improvement Act, which has got to be the longest title of any bill I have ever introduced. It creates an interagency task force with the Departments of Education, Justice, Labor, Veterans Affairs, and Defense to improve coordination in dealing with the for-profit college industry.

This is a serious problem. When I think of the thousands of young people I am aware of who have been defrauded by these for-profit schools, I say shame on us and shame on the Department of Education. Let's do right by these young people.

I yield the floor.

The PRESIDING OFFICER (Ms. BALDWIN). The junior Senator from Alaska.

TAIWAN

Mr. SULLIVAN. Madam President, I rise to talk about a very important and, I believe, very bipartisan issue. It is the need for us in the Senate and the entire U.S. Government to focus on the intensifying Chinese Communist Party threat and the People's Liberation Army threat to Taiwan and why it matters.

My remarks will be focusing primarily on the Chinese Communist Party and the leader of that party, Xi

Jinping, not on the Chinese people, who have a proud history, heritage, culture of thousands of years, and, as we have seen over the last several weeks, they are very brave people who simply want more freedom.

In March of 2021, in a Senate Armed Services Committee hearing, I asked the then-INDOPACOM Commander, Admiral Davidson, when he thought there would be an invasion of Taiwan by the PLA and the Chinese Communist Party.

He responded to my question by saying this:

Senator, I think the threat of an invasion of Taiwan is manifest during this decade—in fact, within the next 6 years.

Now, that was 2 years ago almost. His successor, ADM John Aquilino, has confirmed this timeline. The Chairman of the Joint Chiefs, the Director of National Intelligence, the CNO of the Navy, and even the Secretary of State have recently been ringing alarm bells on this timeline as well.

On the heels of the 20th National Congress of the Chinese Communist Party, Xi Jinping has emerged as the ultimate supreme leader, surprising the assessment of even the most seasoned China hands with his audacity. He has packed the Politburo Standing Committee with loyalists, promoted party stalwarts with military intelligence and technology backgrounds, and positioned the Central Military Commission to preside over the conquest of Taiwan.

Take a look at this poster. Those are Chairman Xi and a bunch of his comrades I just talked about. Let's face it. They might look ridiculous in military fatigues—I think they do—but the message of these kinds of propaganda photos is very, very clear, which was just recently sent out by the Chinese Communist Party. It is this: China is preparing for war.

Americans and the rest of the world should take this threat very seriously. I know that our eyes are on Ukraine, which is something we should stay focused on, as defeating authoritarian aggression in Europe is essential to deterring it in Asia, but we can't lose sight of the threat to Taiwan and of what is at stake.

So I want to lay out, today, what will be the consequences of a potential invasion of Taiwan and why I believe vital American interests—security and economic interests—are implicated by that and what we should do—all of us together—to work to deter it. But I would like to begin my remarks by focusing on a different era in a different region of the world.

In 1948, the Soviets cut West Berlin off from food and fuel, and the United States and our allies, led by our powerful military, responded with the Berlin Airlift. Many of you have seen this very famous photo taken during the Berlin Airlift. At the height of this airlift, allied supply flights were landing in West Berlin literally every minute. Think about that. We did that for a

year to save this city—to save it from absorption into the tyrannical Soviet orbit and empire. Think about that. With our citizens and our country being very tired and exhausted after World War II, just a couple of years later, somehow, we understood that the stakes mattered in Berlin. Americans look back on the Berlin Airlift as a point of pride for our freedom-loving Nation.

John Kennedy famously visited Berlin in 1963. Before he went, he had seen Berlin as an irritant in the Soviet-U.S. relations. But after declaring himself a Berliner, he came back and recognized that “Berlin is an asset, not a liability, in the wider struggle for Europe” and global freedom.

The United States defended the city and the people of West Berlin during the 20th century because we understood as a country that this city and these citizens of this city stood on the frontline of the struggle between the American-led free world and a powerful, expansionist, authoritarian regime. The same is true of Taiwan today. Taiwan is the 21st century’s West Berlin.

Now, it is not as if American political leaders have disregarded the critical importance of Taiwan. To the contrary, starting with President Eisenhower, there has been a long and bipartisan consensus focused on the security of Taiwan. I have recently been re-reading President Eisenhower’s excellent memoirs, and you will see the importance of Taiwan weaved in and out of the pages of these books. And this, of course, wasn’t just the executive branch. This body in particular, the U.S. Senate, has been the ally of Taiwan during its darkest times. When the United States switched diplomatic recognition from Taipei to Beijing, it was congressional leaders, like Senators Barry Goldwater and Bob Dole, as well as Democrats, like Representative Lester Wolff, who worked on a bipartisan basis to give us the Taiwan Relations Act—one of the most remarkable pieces of foreign policy legislation the U.S. Congress has ever passed, led right here in the U.S. Senate.

The President of the United States, Jimmy Carter, wanted to abandon a longstanding ally, Taiwan, and Congress said no. In the process, America’s legislative body rewrote our relationship with Taiwan, and that is the policy that still exists to this day and drives our relationship with the island democracy.

With this remarkable legislation, Congress laid down the law and policy on Taiwan for generations, including up until today. In 1979, 84 U.S. Senators, including a young Senator named Joe Biden, voted for that important—very important—piece of legislation.

Those stalwart supporters of Taiwan—Republicans and Democrats—understood that the stakes were more than just about the island itself; they encompassed the issues of American leadership in Asia and our commit-

ment, like we demonstrated in Berlin, to prevent a communist power on the march from devouring an outpost of freedom, this time in the Pacific.

Given this history, it is not surprising that the fate of Taiwan has been weaved in and out of the careers of countless Americans, including my own.

Twenty-seven years ago, I was a young marine infantry officer deployed to the Taiwan Strait as part of a marine amphibious ready group and two U.S. carrier strike groups, all in response to the Chinese Communist Party’s aggressive military provocations on the eve of Presidential elections in Taiwan. The Third Taiwan Strait Crisis this period from 1995 to 1996 is now called. This was an important and decisive demonstration of America’s commitment and resolve to an emerging democracy and partner that is still remembered in the region by everybody.

This is a picture of the ship I was on during that time.

Later, I was part of another demonstration of American commitment and resolve when Senators TAMMY DUCKWORTH, CHRIS COONS, and I flew to Taiwan on that aircraft—that is a picture of our flight—where we were able to bring close to a million vaccines to the Taiwanese people. We did this in the face of the Chinese Communist Party’s aggressive attempts to prevent the citizens of Taiwan from receiving this lifesaving medicine from Western countries. And so America responded.

I will never forget my first trip as a U.S. Senator on a codel led by Senator McCain to Taiwan. We were getting on the bus after getting off the airplane, and a State Department official from our de facto Embassy there—the American Institute in Taiwan—greeted the Senate delegation by saying this:

Welcome to Taiwan, a vibrant Democracy of 24 million people, with one of the most innovative economies in the world. A hub of trade and cutting-edge technology, and the only reason this incredible place exists on a map as such is because of the sacrifice and commitment of [the United States of] America—our military, our government, and our [citizens] . . . All Americans should be very proud of this!

That is what he said—very moving, very true. What a powerful greeting.

So American commitment and resolve on Taiwan has been part of our law, our heritage, trade, economics, and military deployments for decades. But I worry that too few Americans know this history and the reason for this commitment. We need to rebuild this understanding to ready ourselves for the test of wills that I believe is approaching.

This starts with all of us doing a better job of explaining to the American people collectively why Taiwan matters. In this regard, one question that I don’t believe has been asked or analyzed enough is a difficult question to contemplate, but it is this: What would the world look like and how would American interests be implicated by a PLA or Chinese Communist Party

takeover of Taiwan? So over the last several weeks—actually, several months—I have asked different government agencies, intel agencies, think tanks, and military commands to help me think through this important but little-studied question. Perhaps it is little-studied because it is a difficult and depressing assignment to contemplate.

The Chinese Communist Party and the PLA launched a massive, multipronged, violent military invasion of Taiwan, and U.S. forces either do not get there on time, either decide we are not going to go there at all or actually go to the Taiwan Strait and are defeated by the PLA in their attempt to defend Taiwan. None of this is something that we as Americans want to contemplate; nevertheless, I believe it is our job as leaders to help our fellow Americans understand the ramifications of precisely this scenario today in order to better prevent it from taking place in the future. So let’s look at that world and what it would look like, particularly with regard to American interests.

A successful PLA military invasion and takeover of Taiwan would be a massive blow to the commanding heights of the technology that powers our digital age.

As you can see from this chart, Taiwan dominates the production of the world’s most advanced semiconductors. Secure supplies of advanced computer chips today are as important to our economy and that of our allies as the supply of oil has been for us and our allies for decades previously.

To suddenly be deprived of these advanced computer chips would have a devastating impact on the U.S. and global economies, negatively impacting millions of good-paying jobs. Just look at the impact of the current chip shortage. According to the Commerce Department, in 2021 alone, it cost the U.S. economy \$240 billion—one-quarter of a trillion dollars—including 7.7 million fewer cars being produced, because of the low-end chip shortage we have now. This hasn’t just been an inconvenience for those in the market for new cars; this has been devastating in terms of manufacturing jobs in America.

Imagine what would happen if the home to 92 percent of the world’s most advanced semiconductor production, which is what Taiwan is, were taken offline. It would cost us multiple times more than the \$240 billion I just mentioned.

All in all, a military conflict over Taiwan, launched by Xi Jinping, could cost the global economy, according to a recent State Department estimate, \$2.5 trillion—\$2.5 trillion. This sum does not quantify the huge strategic advantage the Chinese Communist Party would gain if it seized the crown jewels of the global economy, which is what they strongly desire, and that is the fabrication of the world’s most advanced computer chips.

This would also present an extraordinary challenge to the United States' ability to defend itself not only abroad but at home.

(Ms. DUCKWORTH assumed the Chair.)

Madam President, as you know, advanced microchips from Taiwan feed directly into our ability to develop and sustain our most sophisticated military weapons—F-35s, radars, missile defenses, just to name a few. This translates into great risk for our national security and, importantly, the men and women in uniform who defend us.

Second, there is Taiwan's geostrategic value—not just economic value—that, of course, would be shattered by a successful PLA invasion of the island.

In his memoirs, President Eisenhower devotes pages and pages to Taiwan. At one point, he says:

If the capture of [Taiwan's] offshore islands should, in fact, lead to the loss of [Taiwan], the future security of Japan, the Philippines, Thailand, Vietnam . . . even Okinawa would be placed in jeopardy and the United States' vital interest would suffer severely.

Last year, Assistant Secretary of Defense for Indo-Pacific Security Affairs Ely Ratner made essentially the same point in his testimony before the Senate Foreign Relations Committee. Certain critics wrung him up for it. Apparently, calling Taiwan “a critical node within the first island chain” and an “anchor [of] a network of U.S. allies and partners” in Asia, as Assistant Secretary Ratner did, risks offending Beijing's sensibilities.

But, of course, Secretary Ratner and President Eisenhower were correct. Taiwan in the CCP's hands breaks China out of the constraints of this area in the Pacific known as the first island chain, as a CCP takeover of Taiwan has the potential to further push the United States and our forces out into the Pacific to what is called the second island chain, out this far. This includes American territories in Guam and the Northern Mariana Islands, just to name a few.

Madam President, as you know, these aren't just points on a grand strategist's map; residents in Guam and the Mariana Islands are American citizens. They send representatives to Congress. Guam has an enormous U.S. military presence, with tens of thousands of servicemembers and their families. With the first island chain broken, these Americans will come under direct threat from an emboldened China with a massive and growing military.

Here is the other thing: It is highly unlikely that the CCP would stop simply at Taiwan. If history teaches us anything, it is that the appetite of an aggressive authoritarian regime on the march increases with each meal.

For decades, the CCP has focused almost exclusively on building a military, with the objective of conquering Taiwan. Take a look at this forced pos-

ture that currently exists across the Taiwan Strait. It is a rather depressing picture. These are the military capabilities in numbers of the Chinese People's Liberation Army, and this is that of Taiwan. If you look at the additional numbers, what each of these means in terms of infantry, naval forces, air forces, it is a massive, massive overmatch right now in this area of the world.

If there is an invasion that is successful, do we really think these forces are just going to stay around Taiwan? No. They are going to shoot out to all other parts of the Pacific and other parts of the world. The Chinese Communist Party and PLA's military will be supercharged for expansion.

President Eisenhower was also deeply concerned about the impact a successful CCP invasion of Taiwan would have on American alliances and our ability to credibly meet our defense treaty obligations to them. This concern continues to today.

We look at our allies in the region—and I want to commend the Prime Minister of Japan, just a few days ago, who stepped up, saw significant challenges—primarily this, the Chinese Communist Party—and is saying: Japan's military is going to grow significantly. That is a hugely important development. It is great news for our national security as we work closely with Japan.

But a Chinese PLA takeover of Taiwan, in my view, would threaten and call into question our treaty military commitments throughout the region: Japan, Korea, Australia, New Zealand, the Philippines, Thailand.

Of course, it is always hard to predict the future, but there is little doubt that a Chinese communist takeover of Taiwan would, in some countries' minds, call into question our alliance commitments. It could cause some countries to build up their own military capabilities, including possibly nuclear deterrence, when they currently don't have them, or to choose a much more accommodating “middle kingdom” posture toward their powerful neighbor.

This, of course, should concern all Americans. The questioning of our Pacific network of alliances that undergird the security of the American homeland by our allies and by balancing and deterring dangers far away from our shores, I believe, makes Americans less safe.

Finally, Madam President, a Chinese communist takeover of Taiwan would give a global boost to the CCP's model of authoritarian governance that Xi has been offering the world.

In the 1930s, during a time of global upheaval, of which there are striking parallels today, many around the world thought that the future of the world lay with fascism. Such a future was alluring to millions. Democracy can be messy. Disagreement—sometimes ferocious disagreement—is the hallmark of representative government. And be-

cause of the transparency inherent in democracies, it is there for all the world to see: the good, the bad, and the ugly.

The United States, along with other democracies around the globe, ultimately prevailed against the rise of fascism during World War II. We did so by force of arms but also by appeal to the universal desire for freedom and self-governance that we led. But a military takeover of Taiwan, in the current global climate, could lead many to believe that, as Xi Jinping has put it himself, the CCP's totalitarian vision offers a new choice for humanity, one that relies on techno-authoritarian control rather than self-governance.

We cannot be blind to the implications or the extraordinary new legitimacy that the CCP would gain at home and abroad, and with that would come new forms of CCP aggression throughout Asia and throughout the world.

So, Madam President, the next slide has a summary of a number of these issues of why Taiwan matters. It is actually a slide taken from a slide back in a briefing out at INDOPACOM command, where I serve as a Marine Corps colonel. It is a good summary of what China would gain and what the United States would lose. I won't go through each one of these. I have talked about a lot of them.

But the authoritarian world that the CCP is offering is not what Xi Jinping bills it as. Look at its manifestations today: concentration camps for Uighurs; repression in Hong Kong; prison for peaceful dissidents; no freedom of religion, speech, or assembly; mass censorship and social control; pandemic lockdowns approximating house arrest for millions of citizens guilty of no crime; a cult of personality around a leader who brooks no consent. In a world order built on CCP power and values, freedom and American interests would be unsafe in many parts of the world.

Take a hard look at that. This is why Taiwan matters.

So, Madam President, my purpose today was to paint a picture of what the world would look like in the face of a successful CCP-PLA invasion of Taiwan.

What I want to talk very briefly about next is what we should do about it. I have talked about this slide many times. As a matter of fact, the Presiding Officer and I had a lot of discussions.

But this is where we should be focused. None of us wants a war in the Taiwan Strait; and if one is launched, it is going to be by Xi and the CCP and the PLA. It won't be launched by the United States of America. It won't be launched by Taiwan.

So what do we do? We need to work to deter it. Now, I have often talked about three levels of deterrence that we need in the Taiwan Strait. First is Taiwan's own defense capabilities, like the Ukrainians are showing the world

bravely, heroically right now that smaller countries committed to their own self-governance and self-rule can fight and take on giant authoritarian regimes. As the Ukrainians are showing the world today, we need to make sure Taiwan has the capability to do that itself.

As a matter of fact, there are discussions going on right now in the omnibus, and I sure hope the administration weighs in heavily about more assistance for Taiwan to build up its own military and weapons capability.

The second level of deterrence, of course, Madam President, is our ability as a country, with our allies, to come to Taiwan's aid if the President so orders. That has been a constant in the decades-long history. During these different crises when there have been threats by the CCP, the Chinese Communist Party, the PLA, to invade Taiwan, the United States has shown up every time. That is going to be increasingly important. We need the capability to do that.

And, finally, Madam President, a topic you and I have spoken about quite a lot is a third level of deterrence, which actually isn't talked about that much but, in my view and in the view of many of our Intel analysts, could be the most powerful, and that is devastating economic and financial consequences that we should let the Chinese Communist Party know about now that would ensue if they invaded Taiwan: economic, financial, energy.

Madam President, that is why I have been pushing my legislation called the STAND with Taiwan Act. It is legislation that would have very broad-based sanctions that would be triggered against all aspects of the Chinese Communist Party's economy and its leadership, that would be triggered by an invasion of Taiwan by the PLA. This is something I believe we, as the Congress, need to pass. It is something that I have pitched to many of our allies in Europe, in Asia, and it is something that I think could have an enormous, positive deterrent effect in the Taiwan Strait.

So let me conclude with this. With the invasion of Ukraine, it is clear that we have entered a new era of authoritarian aggression led by Xi Jinping and Putin like we saw in the 1930s. For nearly a century, American Presidents have seen Asia and Europe as theaters that, if under hostile control, would put U.S. national security at extreme risk. And generations of Americans have fought and died so that East Asia in Europe would not fall under the dictatorial control of U.S. adversaries.

Both of these theaters are at risk today. The world cannot be neutral in this contest between freedom and authoritarianism, especially in the Indo-Pacific region. American alliances, power, and ingenuity have helped build a world that has provided more freedom and prosperity to more people than ever before.

In fact—think about it, Madam President—the United States democracy, bolstered by our strong military, has done more to liberate humankind from oppression and tyranny—literally, hundreds of millions of people—than any other force in human history.

The Chinese Communist Party has clear plans to reverse all of this. It knows exactly what it wants to accomplish: to make the world safe for its tyrannical government, to profit off the export of its authoritarian model to other countries, to separate America from our democratic allies, and to erode U.S. leadership.

A world governed by Xi Jinping's totalitarian vision would be a world unsafe for America and our friends, and that is why Taiwan is so important and central to the future of the free world. It is a thriving, prosperous Chinese democracy that holds free elections with power bounded by the rule of law. For that reason, it threatens the CCP's central premise that one man ruling in perpetuity by crushing all dissent knows what is best for 1.4 billion people.

The Chinese Communist Party has already crushed Hong Kong, once a bastion of liberty, and the free world barely raised its voice in protest. Should America and the world stand by as China does something similar to Taiwan, a peaceful democracy of 24 million people, that would not simply undermine the security of the Western Pacific, as the Taiwan Relations Act says, but would undermine America's role in the world and the values we as Americans have infused into it? And I believe it would deeply and adversely affect concrete American national security and economic security interests.

So I am committed to working with all of my colleagues—the Presiding Officer has been a leader on many of these issues—working with her and others to make sure that that world never comes to pass. This is why Taiwan matters and we need policies of deterrence—all of them—to prevent its violent takeover by the Chinese Communist Party.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Iowa.

INTERNAL REVENUE SERVICE

Mr. GRASSLEY. Madam President, earlier this summer, my Democratic colleagues got through on reconciliation—a strictly partisan way—a bill that provided that the IRS would get \$80 billion in mandatory funding, which was meant to double the size of the IRS by 87,000 employees.

This additional \$80 billion, which comes on top of its annual appropriation, is over six times more than it received through annual appropriations in 2022. Now, I expect, in the new Congress, starting January 3 next year, there is going to be an attempt to reduce the \$80 billion and not go for the 87,000 additional employees. I favor doing just that.

However, in the meantime, the \$80 billion and the 87,000 employees is law,

and so this unprecedented increase in funding demands that Congress have a comparable increase in congressional oversight of the IRS—exact and unyielding oversight, to be precise. After all, we are talking about 87,000 new employees.

To begin this oversight, Finance Committee Republicans, including this Senator, sent a letter to the Government Accountability Office in October in pursuit of this oversight. In that letter, we asked for information on outstanding issues that the Government Accountability Office has identified at the Internal Revenue Service and the status of recommendations the IRS has failed to implement.

The Government Accountability Office responded to that letter at the end of November, and, as you might quite expect, there are many ongoing and persistent issues. In the November letter, the Government Accountability Office notes that the IRS had 41 unimplemented recommendations related to information systems control deficiencies at the beginning of the fiscal year 2022 audit of IRS's financial statements.

These outstanding recommendations related to information systems control deficiencies are especially concerning given the recent unauthorized disclosure of taxpayer information, contrary to U.S. code section 6103, which guarantees the privacy—or is supposed to guarantee the privacy—of your IRS information.

As you will recall, almost a year and a half ago, ProPublica, a publication, published stories based on “a vast trove of Internal Revenue Service data.”

We are no closer to understanding how ProPublica obtained this confidential taxpayer data now than we were in June of 2021. I have sent multiple letters to the Internal Revenue Service and to the Justice Department requesting updates on their supposed investigations on this matter of how did ProPublica get this private information of individual taxpayers. Yet these Agencies—the IRS and the Justice Department—have failed to provide any information concerning how confidential taxpayer information was disclosed or if additional taxpayer data remains at risk.

In fact, just last week, we learned of another confirmed data breach. The IRS inadvertently redisclosed information from tax returns filed by tax-exempt organizations. This is after the information was already improperly disclosed in September. The IRS clearly has a problem, then, protecting taxpayer information, as the law requires.

Now, the 41 information system deficiencies are only a fraction of the total open recommendations identified by the Government Accountability Office. GAO has said that “as of November 2022, IRS had 176 open recommendations. Fully implementing these recommendations could significantly improve the IRS's operations.”